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Mrs. Sheldon Spent \$1900 for Treatment Without Benefit. Finally Made Well by Lydia E. Pinkham's Vegetable Compound.

Englewood, Ill. — "While going through the change of life I suffered with headaches, nervousness, flashes of heat, and I suffered so much that I did not know what I was doing at times. I spent \$1900 on doctors and not one did me any good. One day a lady called at my house and said she had been as sick as I was at one time, and Lydia E. Pinkham's Vegetable Compound made her well, so I took it and now I am just as well as I ever was. I cannot understand why women don't see how much pain and suffering they would escape by taking your medicine. I cannot praise it enough for it saved my life and kept me from the Insane Hospital." — Mrs. E. Sheldon, 5667 S. Halsted St., Englewood, Ill.

Physicians undoubtedly did their best, but with this case steadily and could do no more, but the most scientific treatment is surpassed by the medicinal properties of the good old fashioned roots and herbs contained in Lydia E. Pinkham's Vegetable Compound.

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CITY'S FINANCIAL AFFAIRS ARE EXPLAINED BY ITS TREASURER

By D. L. CONKLING, City Treasurer.

The condition of the city's finances is always a matter of interest to the people who pay the taxes and grumble at the way the money is spent. There seems to be a general impression that the supervisors are responsible for the handling of all the taxes collected from all sources in the city and county, but this is not the fact. The reality is that of \$1,859,881.31 collected in this municipality in 1915 the supervisors had but \$809,722.72 and the territory the balance, or \$1,050,158.59. There will be no accounting for the expenditure of this money by the territory to have any great publicity until the legislature meets next year, when biennial reports of the territorial finances go to it.

I hold no brief for the supervisors, but am surprised at the misinformation which is circulated regarding the financial affairs of the city and after some explorations into these matters for years I have come to the conclusion that the city fathers have not done so badly in many respects as they are supposed to have done.

Former Boards Had More.

In the three years previous to the present administration the boards of supervisors actually had more money to appropriate from in the general fund than the present board has had. This may seem strange as the present board has received more in taxes than any previous board under the present tax law. In 1912 there was a net cash balance in the general fund of \$114,000 to begin the year; in 1913, \$82,000 and in 1914, \$44,000, while the present board on taking office in 1915 found but \$26,000.

On the first of January, 1915, besides \$26,000 in the general fund there was \$63,000 in the cash basis fund, which the present board had increased to \$108,000 by the end of 1915. This year, by the end of December there must be \$156,000 in this cash basis fund and it must be in gold and not merely a matter of figures.

Cash Basis Is Like Debt.

The cash basis fund is an ever growing liability of the general revenues of the county as it is handled and although it appears as an asset of the city and is supposed to be for the purpose of putting the different funds on a cash basis for the first four months of the new period, and until the new taxes come in, it really works as a debt, ever increasing as it is used.

Demands Grow, Funds Cut.

Under the old tax law, where the counties received half of all the taxes collected in the counties from all sources, the territory was responsible for a great deal more than it is at present, and while the city is supposed to get two-thirds of the taxes on real and personal property collected it does not get this for general purposes and has had much responsibility placed on it without being compensated sufficiently for what it has assumed.

For the four and a half years including 1912 and the five months of the present year there has been collected in this city and county the vast sum of \$8,135,544.02, of which the county government has received \$3,374,897.02, or 41 per cent. The territory took the balance, amounting to \$4,760,647.00 or 59 per cent.

This territory differs from the states in that the tax for state purposes is greater than that for municipal needs and the division between the two governments which was formerly equal is now all in favor of the territory though the functions of municipal government have increased in many ways while the responsibility of the territory has been lessened to a great extent. State taxes all over the mainland are but a fraction of what the municipal taxes are, but here the tax for territorial purposes is greater and while it is the aim to develop Hawaii along traditional American lines the past legislatures have not seen fit to help that development to any great extent so far as the counties are concerned.

"Gifts" Received are Costly.

When the division of the taxes was changed from "fifty-fifty" to what the territory needed plus what was left over for the counties, the legislature gave the counties the receipts from the sale of liquor licenses and the fines and costs collected by the circuit courts. Along with these collections the counties were allowed to provide for the maintenance and upkeep of the courts and the liquor commission, and the legislature instead of allowing the supervisors to make appropriations for the needs of the two departments retained the right to make appropriations for their need, giving the supervisors the privilege of finding the money with which to maintain them. The costs and fines of the circuit courts in this county amounted to \$13,000 last year, while the expenses were \$53,000. The fees of the license commission amount to about \$47,000 a year and the expenses

to approximately \$5000. In 1910 the county did not have to run the circuit courts and in 1911 the first year that the expenses were provided for by the county it cost but \$13,000. In 1912 the expenses were \$39,000, in 1913 \$44,000, and last year \$53,000, an increase of almost 300 per cent for this one branch of the government alone in four years. Jury fees increased nearly 20 per cent over the previous year. The entire income of the general fund of the city has increased but \$78,000 in the same time. Legislation Given Blame.

The territory assumes the maintenance of the boys' and girls' industrial schools but the city is made to bear the expenses of the juvenile courts, the maintenance of the shelter home, the salary of the probation officer in looking after the charges of the territory. The school is a territorial institution as is the territorial prison.

For every dollar which is received by the municipality from the tax on real and personal property twenty-five cents must be put aside for permanent improvement. In 1915 this fund amounted to \$157,000.

In other words the legislature compels the supervisors to not use except for certain specified purposes certain of the income of the city. The law ties the hands of the city fathers by alienating from the general revenues of the city this money which it is provided shall be spent as the legislature requires, not as the governing board of the municipality desires. In this way the functions of the supervisors are curtailed. The board may not raise any money and is permitted to spend what the legislature thinks is enough in the way which the legislature thinks best and the public howls at the supervisors because results, which it is thought should be obtained where so much money is received, are not obtained.

The general fund is the one great fund which the city heads can handle as they see fit but the balance of the money is tied up by the legislature.

Welcomes Investigation. I am glad to see that the Chamber of Commerce has decided to look into the present tax law to see if the counties may have at least what is absolutely necessary for their needs instead of a mere figure to base a rate on.

The territory is well provided for in the matter of taxes and the rate for territorial purposes is without limit, plus four per cent to be levied on the real and personal property if the territory should find itself running short in any year in which the legislature does not meet.

Has the county any such provision as this?

The law is silent when it comes to additional needs of the county. The county may know what it wants but it never knows what it is going to get until the territory has been taken care of and then the county gets what happens to be left.

Hampered in Raising Funds.

The law tells the supervisors to estimate the needs of the county and to take into consideration all funds on hand, also outstanding obligations and make a request to the tax assessor for the amount necessary for current expense, permanent improvement and interest on sinking fund on county bonds, if any, for the ensuing year. So far this looks very good for the county. The law then goes a step further and tells the assessor that if the county fathers ask for a sum which amounts to more than two-thirds of one per cent of the then last assessed valuation he must cut their demand down until it equals the two-thirds of one per cent of the assessed valuation and then take his pen in hand and jot these figures down as a basis for a rate. If the assessment is raised in the year that the taxes are collected the county gets the amount of the basis figures or maybe a little more, but if the assessment goes down then the county can whistle and take what is left after the specified charges on the taxes collected are taken out by the territory.

Definite Sum Needed.

There seems to be a growing feeling that the tax law should be so amended that the supervisors or a board of estimate consisting of the supervisors and the elective heads of departments might estimate the needs of the city government for a year and then have a tax levy made to bring in this amount. Having a definite amount of money to work on, plans could be made a year in advance and a policy formulated which could be carried out in municipal affairs.

The matter of the payments by the city under the provisions of the frontage tax is also one for the grave consideration of the legislature and a fairer division of the cost between the territory and the city arranged for. As it is now the city has to pay for the paving of all roads in front of territorial property or property owned and controlled by the United States and for all property exempt by law from taxation. I believe that the territory should be made to stand this charge, as all territorial land belongs to the United States and is exempt from taxation and with the city's share of the taxes fixed at a figure over which it may not go, it would be fairer to the city to so arrange that the territory which has the assessing and collecting of the taxes should bear the burden of improving land of this sort instead of compelling the city to do it.

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STORAGE

Workmen Break Gas Main; Lives Are In Danger

Peculiar Accident at Home of C. F. Mant Imperils Half a Dozen Persons

Lives of half a dozen persons were imperiled one day last week at the residence of Mr. and Mrs. Charles F. Mant of Seaview, Manoa Valley, when workmen who were raising the residence five or six feet accidentally broke the gas main supplying the house while moving timbers underneath the building.

Gas rushed forth, the fumes endangering Mrs. Mant and their year-old son Raymond. Mant rushed into the house and succeeded in getting out his wife and child before the fumes had overcome them.

Meanwhile, workmen on the job who were smoking cigarettes were yelled at wildly by the foreman, and put them out before the glowing tobacco had a chance to ignite the gas. Had anything happened to explode the fumes, the house would have burned like a torch.

The flow was shut off in a short time.

act of the legislature is exempted from taxation for revenue and surely should pay for improvements to it. It participates in the prosperity of the whole community and pays nothing towards making the prosperity. If it is sold and goes for purposes other than those for which it was exempted the community is cut out from participating in any way in the benefit it has derived. I particularly call attention to the sale some years ago of the school property belonging to Oahu College in Manoa and the Kamehameha school property now known as the McInerney tract in Kalihi.

These properties were exempt from all taxes for years as school property. The town increased and land became scarce and valuable. This school land was sold at a big figure, but the city gained nothing in the transaction except the taxes collected on the land since it was sold.

Should it be decided to form an improvement district in Kalihi or Punahou which would take in the Kamehameha schools and Oahu College property the city would be liable under the frontage tax law to pay the share which the land might be assessed. The Bishop Estate and Oahu College trustees might then decide that all roads and sidewalk improvement being done it would be a good time to dispose of the rest of the land as was done in the McInerney tract and College Hills and move the schools to some other locality. There is nothing to stop this that I know of.

The city might just as well be expected to build houses on tax exempt property as to build roads and curb in front of it. If it is exempt from contributing to the running expenses of the city surely the city government should not have to pay to improve it.

'THE VENTURE OF FAITH' IS TOPIC OF COAST PASTOR

First of Six Sunday Night Meetings at Opera House Proves Distinct Success

Taking as his subject "The Venture of Faith," Dr. Raymond C. Brooks of the First Congregational church of Berkeley, Cal., delivered the first of a series of six lectures at meetings held under the auspices of the Y. M. C. A. and Y. W. C. A.

The meeting was well attended. Music was furnished by the Hawaiian Band orchestra, the general singing being led by a chorus of 50 voices. Philip Hall sang "One Sweetly Solemn Thought." Doctor Brooks said, in part:

"Those who read the Bible with care are not permitted to forget that the great spirits who speak through its pages are continually inviting men to the freest and fullest use of their reason. It is the greatest of Israel's prophets whose continual invitation to the men of his time is 'Come and let us reason together.'

"With unmistakable candor Paul invites men to 'prove all things,' to build upon foundations which reason can approve. In like manner Peter, having himself faced a hostile world, urged the disciples of Jesus to be ready to give every man a reason for their hope, for he recognized that Christians are helpless unless they can answer those who oppose their faith.

"Indeed the Christian has not only the right but the duty to think freely, to search for and welcome truth without hesitation, wherever it may lead him, assured that all truth leads to God. It is my profound conviction that if any man will face the facts of life with an open mind and a generous heart he will find himself at length a humble disciple of Jesus, for the religion of Jesus is a rational religion, the evidences for it all are rational, and it is utterly unchristian to try to force the mind to believe what does not seem to it to be true.

"What is Christian faith? Why, it is making substance of our Christian hopes. Faith in Christ, what is that? It is believing He can do what He says He can do. He says that if we follow Him we may become like Him, like Him in the largeness of our aims, in the breadth of our sympathies, in the greatness of our outlook, in the simplicity and singleness of our desire.

"Do you believe that we can walk in His spirit and share in His purpose? Of course you do. There is some thing the matter with the man who does not believe that. But if a man can hope to become like Christ and do a Christ-like service in the world, then he can begin to realize his hopes, act upon them, make substance of them, and that is the venture of faith."

Guardian Trust Co., Ltd.

STATEMENT OF CONDITION, JUNE 30, 1916.

ASSETS.	LIABILITIES.
Cash on Hand and in Banks	Capital Stock
Bonds	Surplus
Stocks	Undivided Profits
Loans Secured by Real Estate Mortgages	Trust and Agency Balances
Loans, Demand and Time	Unpaid Dividends
Accounts Receivable	Reserve for Taxes
Real Estate	Other Liabilities
Furniture and Fixtures	
Accrued Interest Receivable	
Assets Other Than Those Specified Above	
\$321,024.15	\$321,024.15

Territory of Hawaii, City and County of Honolulu.)
I, W. W. CHAMBERLAIN, Treasurer of the Guardian Trust Company, Limited, do solemnly swear that the above statement is true to the best of my knowledge and belief.

W. W. CHAMBERLAIN, Treasurer.

Subscribed and sworn to before me this 1st day of July, 1916.
(Seal) T. EDGAR ROBINSON, Notary Public, First Judicial Circuit.
6516—July 1, 3, 4, 5, 6, 7, 15, 22

Bishop & Company, Bankers

(Established 1858)

S. M. DAMON A. W. T. BOTTOMLEY J. L. COCKBURN
Balance Sheet as at June 30, 1916.

ASSETS.	LIABILITIES.
Bonds, Stocks and Investments	Capital and Surplus
Loans, Discounts and Overdrafts	Due to Banks
Real Estate and Bank Furniture	Letters of Credit
Customers' Liability under Letters of Credit	Deposits
Other Assets	
Cash and Due from Banks	
\$10,929,148.80	\$10,929,148.80

I, Allen W. T. Bottomley, do solemnly swear that the foregoing Balance Sheet represents a true and correct statement of the affairs of the Banking House of Bishop & Company as at June 30, 1916, to the best of my knowledge and belief.

ALLEN W. T. BOTTOMLEY, Subscribed and sworn to before me this 30th day of June, 1916.
ARTHUR BERG, Notary Public, First Judicial Circuit, T. H.

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